FINANCIAL INFORMATION

2014-15

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CONSOLIDATED SUMMARY

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY [1]
($000s)

	2014-15 ESTIMATE	Comparable 2013-14 FORECAST	Comparable 2013-14 ESTIMATE	2012-13 ACTUAL
Revenues by source				
From Government of Canada	**1,023,835**	996,707	978,986	948,100
Taxes and general revenues	**162,362**	157,689	151,178	159,206
Funding and service agreements with other parties	**62,113**	50,314	54,690	52,665
Income from investment in government business enterprises [2]	**16,772**	15,707	19,662	15,354
	1,265,082	1,220,417	1,204,516	1,175,325
Expenses by function				
Health and social services	**335,457**	363,573	348,020	295,019
Community and transportation	**266,714**	269,473	251,877	254,362
Education	**196,718**	194,045	187,916	172,816
General government	**145,596**	140,757	131,903	123,960
Natural resources	**118,874**	120,236	99,404	111,644
Justice	**68,122**	67,195	64,426	62,334
Business, tourism and culture	**44,566**	45,746	41,913	37,983
Interest on loans	**2,764**	3,077	2,125	1,678
Adjustments [3]	**(13,218)**	(18,625)	(6,263)	0
	1,165,593	1,185,477	1,121,321	1,059,796
Recovery of prior years' expenses	**0**	5,400	0	3,563
Annual Surplus	**99,489**	40,340	83,195	119,092
Accumulated Surplus, end of the year	**1,678,957**	1,579,468	1,570,340	1,539,128
Net Financial Assets, end of the year	**271,333**	284,526	215,163	281,112

[1] Includes Government of Yukon departments, Yukon College, Yukon Development Corporation, Yukon Housing Corporation, Yukon Hospital Corporation and Yukon Liquor Corporation.

[2] Includes Yukon Development Corporation and Yukon Liquor Corporation.

[3] Adjustments to Estimate - estimated lapses net of prior-year revotes.
Adjustments to Forecast - estimated lapses.

GOVERNMENT OF YUKON
CONSOLIDATED BUDGET OF GOVERNMENT REPORTING ENTITY
2014-15 MAIN ESTIMATES
($000s)

	Departments	Other Entities [4]	Eliminations [5]	2014-15 Consolidated Estimates
Revenues by source				
From Government of Canada	1,018,084	5,751	0	**1,023,835**
Grants from Government of Yukon	0	118,922	(118,922)	**0**
Taxes and general revenues	150,251	12,709	(598)	**162,362**
Funding and service agreements with other parties	37,472	24,641	0	**62,113**
Income from investment in government business enterprises [6]	8,772	8,000	0	**16,772**
	1,214,579	170,023	(119,520)	**1,265,082**
Expenses by function				
Health and social services	328,005	68,496	(61,044)	**335,457**
Community and transportation	274,685	31,616	(39,587)	**266,714**
Education	175,742	39,865	(18,889)	**196,718**
General government	145,596	0	0	**145,596**
Natural resources	118,874	0	0	**118,874**
Justice	68,122	0	0	**68,122**
Business, tourism and culture	44,566	0	0	**44,566**
Interest on loans	0	2,764	0	**2,764**
Adjustments	(13,218)	0	0	**(13,218)**
	1,142,372	142,741	(119,520)	**1,165,593**
Surplus for the year	72,207	27,282	0	**99,489**

[4] Includes Yukon College, Yukon Hospital Corporation and Yukon Housing Corporation. Budgets of these entities are based on the information available at the time of the preparation of the Main Estimates.

[5] Changes made to remove inter-company revenues and expenditures from the consolidated estimates.

[6] Includes Yukon Development Corporation and Yukon Liquor Corporation.

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NON-CONSOLIDATED SUMMARIES

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FINANCIAL SUMMARY
($000s)

	2014-15 ESTIMATE	Comparable 2013-14 FORECAST	Comparable 2013-14 ESTIMATE	2012-13 ACTUAL
Calculation of Surplus / (Deficit)				
Revenue	**1,214,541**	1,168,795	1,156,310	1,136,053
Expenses	**(1,142,334)**	(1,136,843)	(1,083,432)	(1,031,409)
Annual Surplus	**72,207**	31,952	72,878	104,644
Accumulated Surplus, beginning of year	**1,260,702**	1,228,750	1,205,179	1,124,106
Accumulated Surplus, end of year	**1,332,909**	1,260,702	1,278,057	1,228,750
Calculation of Net Financial Assets				
Net financial assets, beginning of year	**157,626**	154,864	123,266	70,711
Surplus / (Deficit) for the year	**72,207**	31,952	72,878	104,644
Effect of change in non-financial assets	**(89,411)**	(29,190)	(69,447)	(20,491)
Net financial assets, end of year	**140,422**	157,626	126,697	154,864

REVENUE SUMMARY
($000s)

	2014-15 ESTIMATE	Comparable 2013-14 FORECAST	Comparable 2013-14 ESTIMATE	2012-13 ACTUAL
TRANSFERS FROM CANADA				
Grant from Canada	**851,268**	816,647	816,647	767,159
Canada Health Transfer	**33,366**	29,557	31,807	29,233
Canada Social Transfer	**13,078**	12,774	12,662	12,486
Prior Years' Transfers from Canada	**0**	260	259	258
	897,712	859,238	861,375	809,136
RECOVERIES FROM CANADA				
Operation and Maintenance	**84,908**	95,897	75,027	82,104
Capital	**35,464**	31,588	35,663	43,000
	120,372	127,485	110,690	125,104
THIRD-PARTY RECOVERIES				
Operation and Maintenance	**12,344**	13,680	12,368	12,339
Capital	**25,128**	12,237	18,275	27,993
	37,472	25,917	30,643	40,332
TAXES AND GENERAL REVENUES				
Tax Revenue	**127,750**	124,171	123,293	129,267
Other Revenue	**31,235**	31,984	30,309	32,214
	158,985	156,155	153,602	161,481
TOTAL REVENUES [1]	**1,214,541**	1,168,795	1,156,310	1,136,053

[1] Restated 2013-14 Forecast, 2013-14 Estimate and 2012-13 Actual to be consistent with the 2014-15 Estimate presentation.

EXPENSE SUMMARY
RECONCILIATION OF APPROPRIATIONS BY DEPARTMENT / CORPORATION
($000s)

DEPARTMENT / CORPORATION	2014-15 ESTIMATE	Comparable 2013-14 FORECAST	Comparable 2013-14 ESTIMATE	2012-13 ACTUAL
Yukon Legislative Assembly	**6,304**	6,484	6,484	5,281
Elections Office	**477**	385	385	371
Office of the Ombudsman	**972**	826	826	697
Child and Youth Advocate Office	**489**	489	489	410
Executive Council Office	**27,083**	24,520	24,628	21,763
Community Services	**127,862**	153,145	164,435	158,369
Economic Development	**17,280**	17,992	15,700	13,191
Education	**189,910**	164,494	181,340	146,520
Energy, Mines and Resources	**87,915**	84,631	70,156	70,516
Environment	**38,825**	34,119	34,528	30,396
Finance	**8,558**	8,441	8,118	7,634
French Language Services Directorate	**2,526**	2,493	2,526	2,024
Health and Social Services	**338,151**	345,876	337,638	284,368
Highways and Public Works	**238,002**	211,234	201,131	187,592
Justice	**66,785**	70,105	65,075	60,727
Public Service Commission	**42,378**	41,711	39,289	36,849
Tourism and Culture	**26,149**	25,989	24,448	24,852
Women's Directorate	**1,743**	3,228	2,867	4,852
Yukon Development Corporation	**29,260**	23,975	5,975	5,916
Yukon Housing Corporation	**62,731**	44,396	39,084	33,677
Yukon Liquor Corporation	**one dollar**	one dollar	one dollar	0
Loan Capital and Loan Amortization	**5,000**	5,000	5,000	2,317
Total Appropriated Amounts [1]	**1,318,400**	1,269,533	1,230,122	1,098,322
Tangible Capital Assets (net)	**(97,624)**	(38,935)	(73,690)	(18,835)
Investment in Land Development	**(10,090)**	(15,924)	(29,925)	(24,490)
Expenditures on Loan Programs	**(37,450)**	(37,746)	(17,600)	(13,879)
Other Adjustments (net)	**(30,902)**	(40,085)	(25,475)	(9,709)
Total Expenses [1]	**1,142,334**	1,136,843	1,083,432	1,031,409

[1] Restated 2013-14 Forecast, 2013-14 Estimate and 2012-13 Actual to be consistent with the 2014-15 Estimate presentation.

BUDGETARY INCOME SUMMARY BY SOURCE

SOURCE	2014-15 ESTIMATE		Comparable 2013-14 FORECAST		Comparable 2013-14 ESTIMATE		2012-13 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
TRANSFERS FROM CANADA								
Grant from Canada	851,268	70.1	816,647	69.9	816,647	70.6	767,159	67.5
Canada Health Transfer	33,366	2.7	29,557	2.5	31,807	2.8	29,233	2.6
Canada Social Transfer	13,078	1.1	12,774	1.1	12,662	1.1	12,486	1.1
Other Transfers	0	0.0	260	0.0	259	0.0	258	0.0
Subtotal Transfers from Canada	897,712	73.9	859,238	73.5	861,375	74.5	809,136	71.2
RECOVERIES								
Government of Canada								
Type II Mine Sites	43,030	3.5	42,277	3.6	27,039	2.3	32,604	2.9
Child Welfare	7,557	0.6	7,557	0.6	7,557	0.7	7,085	0.6
Labour Market Development Agreement	6,116	0.5	4,890	0.4	4,865	0.4	4,910	0.4
Land Claims Implementation	2,964	0.2	2,981	0.3	2,971	0.3	2,963	0.3
French Language Programs	2,213	0.2	2,239	0.2	2,239	0.2	2,300	0.2
French Language Services	1,833	0.2	1,833	0.2	1,750	0.2	1,750	0.2
Young Offenders	1,402	0.1	1,181	0.1	1,302	0.1	1,303	0.1
Inuvialuit Final Agreement	1,048	0.1	1,037	0.1	985	0.1	1,066	0.1
Legal Aid	934	0.1	934	0.1	934	0.1	934	0.1
Infrastructure Funding Programs								
Building Canada Fund	24,787	2.0	27,005	2.3	31,933	2.8	40,184	3.5
Other Infrastructure Funding	0	0.0	1,338	0.1	62	0.0	541	0.0
Other	28,488	2.4	34,213	2.9	29,053	2.5	29,464	2.6
	120,372	9.9	127,485	10.9	110,690	9.7	125,104	11.0
Third-Party Recoveries								
Alaska Highway (Shakwak)	23,250	1.9	10,800	0.9	17,500	1.5	26,711	2.4
French Language Programs	224	0.0	224	0.0	224	0.0	254	0.0
Third-Party Health Care Costs	3,714	0.3	3,634	0.3	3,594	0.3	4,008	0.4
Canada Health Infoway	183	0.0	698	0.1	275	0.0	281	0.0
Airports	1,712	0.2	1,716	0.1	1,716	0.1	1,711	0.2
Other	8,389	0.7	8,845	0.8	7,334	0.6	7,367	0.6
	37,472	3.1	25,917	2.2	30,643	2.5	40,332	3.6
Subtotal Recoveries	157,844	13.0	153,402	13.1	141,333	12.2	165,436	14.6

BUDGETARY INCOME SUMMARY BY SOURCE (Cont'd)

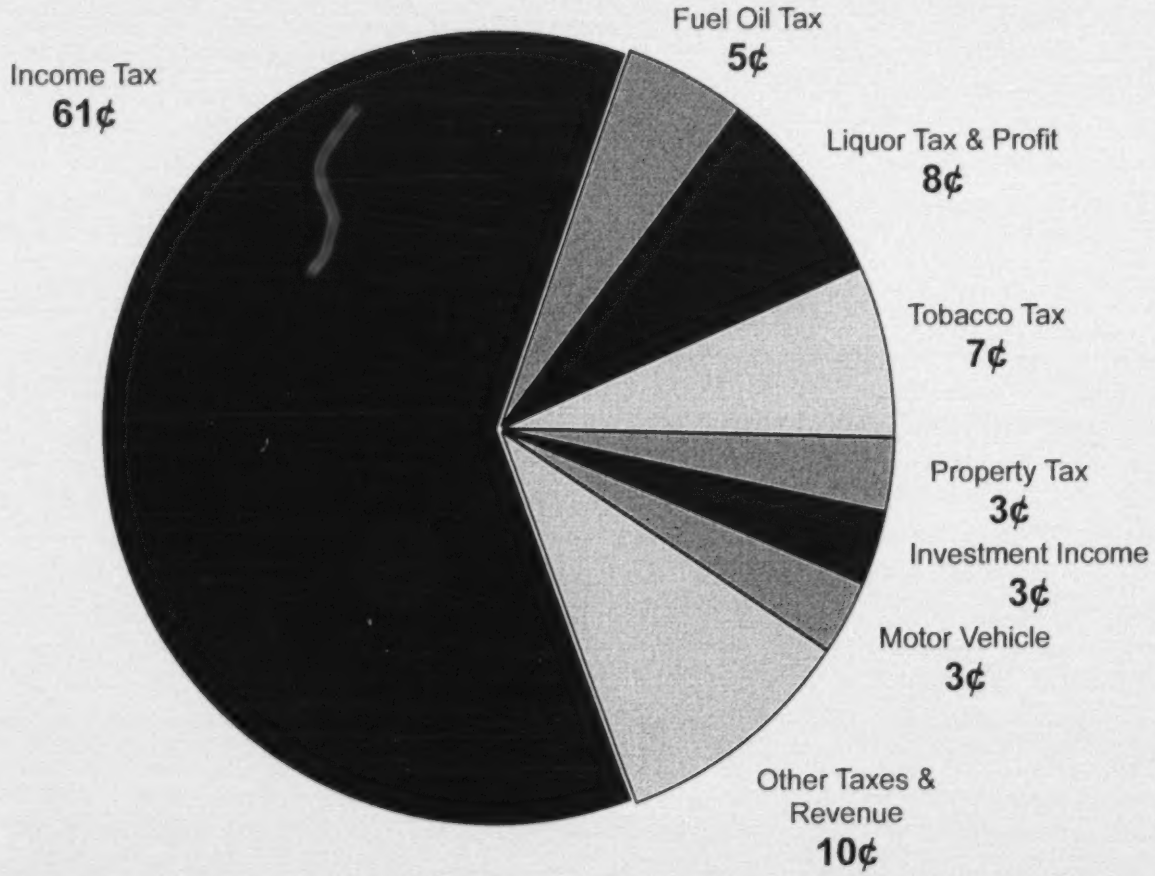
SOURCE	2014-15 ESTIMATE		Comparable 2013-14 FORECAST		Comparable 2013-14 ESTIMATE		2012-13 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
TAXES AND GENERAL REVENUES								
TAX REVENUE								
Personal Income Tax	72,294	6.0	71,128	6.1	71,128	6.2	72,718	6.4
Corporate Income Tax	23,795	2.0	21,397	1.8	21,397	1.9	26,173	2.3
Property Tax	5,173	0.4	5,072	0.4	3,975	0.3	4,020	0.4
Grant-in-Lieu of Property Tax	205	0.0	150	0.0	150	0.0	183	0.0
Fuel Oil Tax	8,464	0.7	8,797	0.8	8,797	0.8	8,126	0.7
Insurance Premium Tax	3,068	0.3	2,646	0.2	2,646	0.2	2,914	0.2
Tobacco Tax	10,484	0.9	10,817	0.9	10,817	0.9	11,011	1.0
Liquor Tax	4,267	0.4	4,164	0.4	4,383	0.4	4,122	0.4
	127,750	10.7	124,171	10.6	123,293	10.7	129,267	11.4
OTHER REVENUE								
Liquor Profit	8,772	0.7	8,707	0.8	10,522	0.9	8,213	0.7
Investment Income and Other Interest	5,154	0.4	4,989	0.4	4,489	0.4	5,185	0.5
Licences, Fees, Registrations and Permits:								
Motor Vehicle	4,700	0.4	4,700	0.4	3,591	0.3	4,798	0.4
Business and Professional	3,286	0.3	3,211	0.3	3,211	0.3	3,730	0.3
Lands, Mines and Forestry	3,030	0.2	3,630	0.3	3,030	0.3	4,000	0.4
Hunting, Fishing and Outfitting	616	0.1	616	0.1	616	0.1	621	0.1
Building Safety	275	0.0	560	0.1	560	0.1	412	0.0
Campground Permits	306	0.0	306	0.0	306	0.0	299	0.0
Land Titles	300	0.0	240	0.0	240	0.0	323	0.0
Other	2,645	0.2	2,239	0.2	1,674	0.1	1,633	0.1
Land and Mineral Leases and Royalties	233	0.0	233	0.0	233	0.0	343	0.0
Fines	458	0.0	408	0.0	408	0.0	858	0.1
Gain on Sale of Land	200	0.0	900	0.1	200	0.0	655	0.1
Aviation Operations	1,054	0.1	1,053	0.1	1,061	0.1	954	0.1
Miscellaneous	206	0.0	192	0.0	168	0.0	190	0.0
	31,235	2.4	31,984	2.8	30,309	2.6	32,214	2.8
Subtotal Taxes and General Revenues	158,985	13.1	156,155	13.4	153,602	13.3	161,481	14.2
TOTAL BUDGETARY INCOME [1] **(Total Transfers from Canada, Recoveries and Taxes and General Revenues)**	1,214,541	100.0	1,168,795	100.0	1,156,310	100.0	1,136,053	100.0

[1] Restated 2013-14 Forecast, 2013-14 Estimate and 2012-13 Actual to be consistent with the 2014-15 Estimate presentation.

GOVERNMENT OF YUKON

TAXES AND GENERAL REVENUES BY SOURCE

2014-15



Note: Represents the portion by source of each dollar of locally raised revenue.

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MAJOR TERRITORIAL AND PROVINCIAL TAX RATES

February 2014 [1]

	PERSONAL INCOME TAX			CORPORATE INCOME TAX			COMMODITY TAXES			
	BASIC RATE %	TAX BRACKETS (TAX ON INCOME) [2]	HIGH INCOME SURCHARGE % [3]	GENERAL RATE %	SMALL BUSINESS %	MANUFACTURING & PROCESSING %	RETAIL SALES % [4]	TOBACCO ¢/25 cigs	UNLEADED GAS ¢/litre	DIESEL FUEL ¢/litre
Yukon	7.04	≤ $43,953	5.0	15.00	4.00	2.50	–	525.00	6.20	7.20
	9.68	$43,954 - 87,907								
	11.44	$87,908 - 136,270								
	12.76	>$136,270								
Northwest Territories [5]	5.90	≤ $39,808	–	11.50	4.00	11.50	–	715.00	10.70/6.40	9.10
	8.60	$39,809 - 79,618								
	12.20	$79,619 - 129,441								
	14.05	>$129,441								
Nunavut [6]	4.00	≤ $41,909	–	12.00	4.00	12.00	–	625.00	10.70/6.40	9.10
	7.00	$41,910 - 83,818								
	9.00	$83,819 - 136,270								
	11.50	>$136,270								
British Columbia [7]	5.06	≤ $37,606	–	11.00	2.50	11.00	7.0	557.50	21.17	22.67
	7.70	$37,607 - 75,213								
	10.50	$75,214 - 86,354								
	12.29	$86,355 - 104,858								
	14.70	$104,859 - 150,000								
	16.80	> $150,000								
Alberta	10.00	all income	–	10.00	3.00	10.00	–	500.00	9.00	9.00
Saskatchewan [8]	11.00	≤ $43,292	–	12.00	2.00	10.00	5.0	625.00	15.00	15.00
	13.00	$43,293 - 123,692								
	15.00	> $123,692								
Manitoba [9]	10.80	≤ $31,000	–	12.00	–	12.00	8.0	725.00	14.00	14.00
	12.75	$31,001 - 67,000								
	17.40	> $67,000								
Ontario [10]	5.05	≤ $40,120	20.0/36.0	11.50	4.50	10.00	8.0	308.75	14.70	14.30
	9.15	$40,121 - 80,242								
	11.16	$80,243 - 514,090								
	13.16	> $514,090								
Quebec [11]	16.00	≤ $41,495	–	11.90	8.00	11.90	9.975	322.50	19.20	20.20
	20.00	$41,496 - 82,985								
	24.00	$82,986 - 100,970								
	25.75	> $100,970								
New Brunswick [12]	9.68	≤ $39,305	–	12.00	4.50	12.00	8.0	475.00	13.50	19.20
	14.82	$39,306 - 78,609								
	16.52	$78,610 - 127,802								
	17.84	>$127,802								
Prince Edward Island [13]	9.80	≤ $31,984	10.0	16.00	4.50	16.00	9.0	552.50	13.10	20.20
	13.80	$31,985 - 63,969								
	16.70	> $63,969								
Nova Scotia [14]	8.79	≤ $29,590	–	16.00	3.50	16.00	10.0	588.00	15.50	15.40
	14.95	$29,591 - 59,180								
	16.67	$59,181 - 93,000								
	17.50	$93,001 - 150,000								
	21.00	>$150,000								
Newfoundland & Labrador [15]	7.70	≤ $34,254	–	14.00	4.00	5.00	8.0	512.50	16.50	16.50
	12.50	$34,255 - 68,508								
	13.30	> $68,508								

MAJOR TERRITORIAL AND PROVINCIAL TAX RATES
February 2014 [1]

Notes to Table:

(1) Rate changes may have occurred since the time of the survey (February, 2014). Reference should be made to each jurisdiction's Department of Finance to determine current rates or upcoming rate changes.

(2) Income tax brackets are indexed using the Consumer Price Index in New Brunswick, Saskatchewan, Northwest Territories, Nunavut, and Yukon.

(3) The following jurisdictions levy a surcharge on personal income tax: Prince Edward Island - 10% of provincial tax in excess of $12,500; Ontario - 20% of provincial tax in excess of $4,331 and 36% of provincial tax in excess of $5,543; Yukon - 5% of territorial tax in excess of $6,000.

(4) Provincial share of Harmonized Sales Tax for Newfoundland, New Brunswick, Nova Scotia and Ontario. Prince Edward Island adopted HST effective April 1, 2013. British Columbia reverted back from HST to a provincial sales tax effective April 1, 2013.

(5) Northwest Territories - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre). The 6.4 cent rate applies for communities not on the highway system.

(6) Nunavut - Two tax rates exist for gasoline - for highway usage (10.7 cents per litre) and for off-highway usage (6.4 cents per litre).

(7) British Columbia - For 2014 and 2015 tax years a new temporary tax bracket and rate has been introduced: 16.8% on taxable income over $150,000. General Corporate tax rate was increased from 10% effective April 1, 2013. Tobacco tax rate increased from 18.5 cents per cigarette effective April 1, 2013 and again effective October 1, 2013 from 21.3 cents per cigarette. Fuel tax rates are for fuel on highways and include carbon tax rates of 6.67 cents per litre for gas and 7.67 cents per litre for diesel. Rates do not include regional taxes. Carbon tax last increased on July 1, 2012 from 5.56 cents per litre for gasoline and from 6.39 cents per litre for diesel.

(8) Saskatchewan - Tobacco tax increased from 21 cents per cigarette effective March 21, 2013.

(9) Manitoba - Effective July 1, 2013 the Provincial Sales Tax increased from 7.0%. Effective April 16, 2013 tobacco tax increased from 25 cents per cigarette.

(10) Ontario - General corporate income tax rate freeze took effect for 2012 until budget is balanced; scheduled to be balanced in 2017-18 at which time rate will be further reduced to 11% and to 10% July 1 each year. Effective January 1, 2014 the top personal income tax rate was increased from 12.16%.

(11) Quebec - Effective January 1, 2013 a new top personal income tax bracket and rate was introduced. Quebec Sales Tax increased from 9.5% effective January 1, 2013. Effective April 1, 2013 gasoline and diesel tax rates increased 1 cent per litre. Gasoline rate includes 0.8 cent per litre carbon tax; diesel rate includes 0.9 cent per litre carbon tax.

(12) New Brunswick - Effective July 1, 2013 all four personal income tax rates were increased from 9.10%, 12.10%, 12.40% and 14.30% respectively. Effective July 1, 2013 the general corporate income tax rate was increased from 10%. Effective April 17, 2013 tobacco tax increased from 17 cents per cigarette.

(13) Prince Edward Island - Effective April 1, 2013 the taxes levied on gasoline and diesel sold in Prince Edward Island were changed from a blended tax (fixed plus ad valorem rate) to a fixed rate of tax. With the implementation of HST on April 1, 2013 tobacco tax was decreased from 25.4 cents per cigarette, gasoline tax was decreased from 15.8 cents per litre and the small business rate was increased from 1%.

(14) Nova Scotia - Small business rate was reduced from 4.0% effective January 1, 2013. Effective April 5, 2013 cigarette tax was increased from 21.52 cents per cigarette.

(15) Newfoundland & Labrador - Effective March 27, 2013 cigarette tax was increased from 19 cents per cigarette.

TOTAL APPROPRIATIONS BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2014-15 ESTIMATE		Comparable 2013-14 FORECAST		Comparable 2013-14 ESTIMATE		2012-13 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	6,304	0.5	6,484	0.5	6,484	0.5	5,281	0.5
Elections Office	477	0.0	385	0.0	385	0.0	371	0.0
Office of the Ombudsman	972	0.1	826	0.1	826	0.1	697	0.1
Child and Youth Advocate Office	489	0.0	489	0.0	489	0.0	410	0.0
Executive Council Office	27,083	2.1	24,520	1.9	24,628	2.0	21,763	2.0
Community Services	127,862	9.7	153,145	12.1	164,435	13.4	158,369	14.4
Economic Development	17,280	1.3	17,992	1.4	15,700	1.3	13,191	1.2
Education	189,910	14.4	164,494	13.0	181,340	14.7	146,520	13.3
Energy, Mines and Resources	87,915	6.7	84,631	6.7	70,156	5.7	70,516	6.4
Environment	38,825	2.9	34,119	2.7	34,528	2.8	30,396	2.8
Finance	8,558	0.6	8,441	0.7	8,118	0.7	7,634	0.7
French Language Services Directorate	2,526	0.2	2,493	0.2	2,526	0.2	2,024	0.2
Health and Social Services	338,151	25.6	345,876	27.2	337,638	27.4	284,368	25.9
Highways and Public Works	238,002	18.1	211,234	16.6	201,131	16.4	187,592	17.1
Justice	66,785	5.1	70,105	5.5	65,075	5.3	60,727	5.5
Public Service Commission	42,378	3.2	41,711	3.3	39,289	3.2	36,849	3.4
Tourism and Culture	26,149	2.0	25,989	2.0	24,448	2.0	24,852	2.3
Women's Directorate	1,743	0.1	3,228	0.3	2,867	0.2	4,852	0.4
Yukon Development Corporation	29,260	2.2	23,975	1.9	5,975	0.5	5,916	0.5
Yukon Housing Corporation	62,731	4.8	44,396	3.5	39,084	3.2	33,677	3.1
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.4	5,000	0.4	5,000	0.4	2,317	0.2
Total Appropriations [1]	1,318,400	100.0	1,269,533	100.0	1,230,122	100.0	1,098,322	100.0

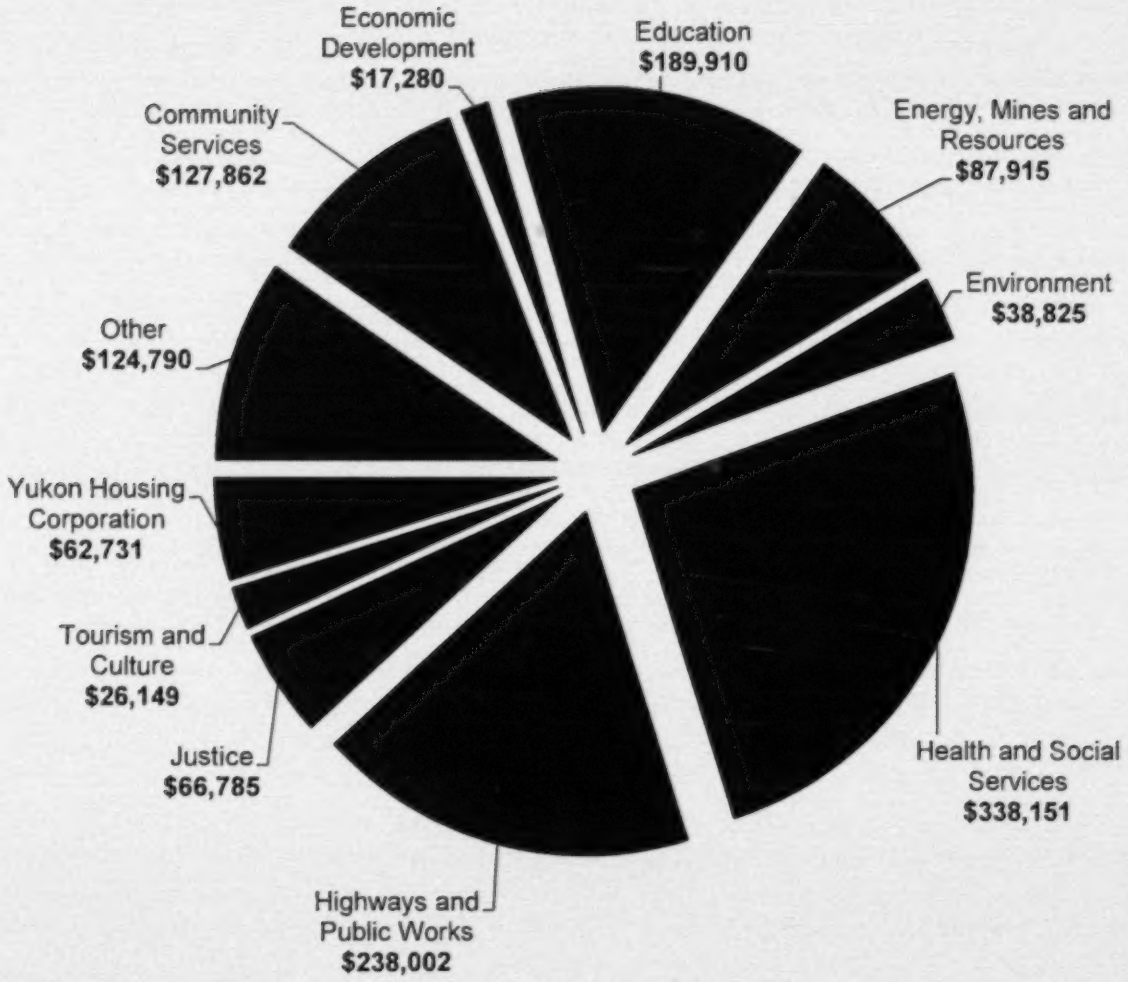
[1] Restated 2013-14 Forecast, 2013-14 Estimate and 2012-13 Actual to be consistent with the 2014-15 Estimate presentation.

GOVERNMENT OF YUKON

O&M and CAPITAL EXPENDITURES BY DEPARTMENT

2014-15 BUDGET

$000s



Note: "Other" includes Yukon Legislative Assembly, Elections Office, Office of the Ombudsman, Child and Youth Advocate Office, Executive Council Office, Finance, French Language Services Directorate, Public Service Commission, Women's Directorate, Yukon Development Corporation, Yukon Liquor Corporation and Loan Capital and Loan Amortization.

OPERATION AND MAINTENANCE
APPROPRIATION SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2014-15 ESTIMATE		Comparable 2013-14 FORECAST		Comparable 2013-14 ESTIMATE		2012-13 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	6,254	0.6	6,434	0.6	6,434	0.7	5,206	0.6
Elections Office	472	0.0	380	0.0	380	0.0	371	0.0
Office of the Ombudsman	860	0.1	824	0.1	824	0.1	696	0.1
Child and Youth Advocate Office	487	0.1	487	0.0	487	0.0	410	0.0
Executive Council Office	24,239	2.4	24,417	2.3	24,425	2.5	21,650	2.4
Community Services	79,057	7.7	87,303	8.3	75,689	7.7	73,175	8.1
Economic Development	15,994	1.6	16,813	1.6	14,609	1.5	12,473	1.4
Education	152,890	14.9	149,943	14.2	146,744	15.0	140,076	15.4
Energy, Mines and Resources	81,852	8.0	81,535	7.7	64,244	6.6	66,788	7.4
Environment	34,257	3.3	32,290	3.1	31,098	3.2	29,373	3.2
Finance	8,503	0.8	8,371	0.8	8,048	0.8	7,575	0.8
French Language Services Directorate	2,522	0.3	2,483	0.2	2,516	0.3	2,014	0.2
Health and Social Services	307,768	30.0	336,815	31.9	325,199	33.3	282,176	31.1
Highways and Public Works	127,461	12.4	128,629	12.2	122,633	12.5	120,325	13.2
Justice	63,323	6.2	63,777	6.0	61,108	6.3	58,888	6.5
Public Service Commission	42,257	4.1	41,635	3.9	39,213	4.0	36,758	4.0
Tourism and Culture	23,026	2.2	23,809	2.2	22,758	2.3	22,960	2.5
Women's Directorate	1,740	0.2	1,756	0.2	1,664	0.2	1,811	0.2
Yukon Development Corporation	27,260	2.7	23,975	2.3	5,975	0.6	5,916	0.7
Yukon Housing Corporation	19,768	1.9	19,581	1.9	18,302	1.9	17,497	1.9
Yukon Liquor Corporation	one dollar	0.0	one dollar	0.0	one dollar	0.0	0	0.0
Loan Capital and Loan Amortization	5,000	0.5	5,000	0.5	5,000	0.5	2,317	0.3
Total O&M to be Voted [1]	1,024,990	100.0	1,056,257	100.0	977,350	100.0	908,455	100.0

[1] Restated 2013-14 Forecast, 2013-14 Estimate and 2012-13 Actual to be consistent with the 2014-15 Estimate presentation.

CAPITAL
APPROPRIATIONS SUMMARY BY DEPARTMENT / CORPORATION

DEPARTMENT / CORPORATION	2014-15 ESTIMATE		Comparable 2013-14 FORECAST		2013-14 ESTIMATE		2012-13 ACTUAL	
	$000s	%	$000s	%	$000s	%	$000s	%
Yukon Legislative Assembly	50	0.0	50	0.0	50	0.0	75	0.0
Elections Office	5	0.0	5	0.0	5	0.0	0	0.0
Office of the Ombudsman	112	0.0	2	0.0	2	0.0	1	0.0
Child and Youth Advocate Office	2	0.0	2	0.0	2	0.0	0	0.0
Executive Council Office	2,844	1.0	103	0.0	203	0.1	113	0.1
Community Services	48,805	16.6	65,842	31.0	88,746	35.1	85,194	44.9
Economic Development	1,286	0.4	1,179	0.6	1,091	0.4	718	0.4
Education	37,020	12.6	14,551	6.8	34,596	13.7	6,444	3.4
Energy, Mines and Resources	6,063	2.1	3,096	1.5	5,912	2.3	3,728	2.0
Environment	4,568	1.6	1,829	0.9	3,430	1.4	1,023	0.5
Finance	55	0.0	70	0.0	70	0.0	59	0.0
French Language Services Directorate	4	0.0	10	0.0	10	0.0	10	0.0
Health and Social Services	30,383	10.4	9,061	4.2	12,439	4.9	2,192	1.2
Highways and Public Works	110,541	37.7	82,605	38.7	78,498	31.1	67,267	35.4
Justice	3,462	1.2	6,328	3.0	3,967	1.6	1,839	1.0
Public Service Commission	121	0.0	76	0.0	76	0.0	91	0.0
Tourism and Culture	3,123	1.1	2,180	1.0	1,690	0.7	1,892	1.0
Women's Directorate	3	0.0	1,472	0.7	1,203	0.5	3,041	1.6
Yukon Development Corporation	2,000	0.7	0	0.0	0	0.0	0	0.0
Yukon Housing Corporation	42,963	14.6	24,815	11.6	20,782	8.2	16,180	8.5
Total Capital to be Voted [1]	293,410	100.0	213,276	100.0	252,772	100.0	189,867	100.0

[1] Restated 2013-14 Forecast, 2013-14 Estimate and 2012-13 Actual to be consistent with the 2014-15 Estimate presentation.

MAIN ESTIMATES

HISTORICAL COMPARISON

($000s)

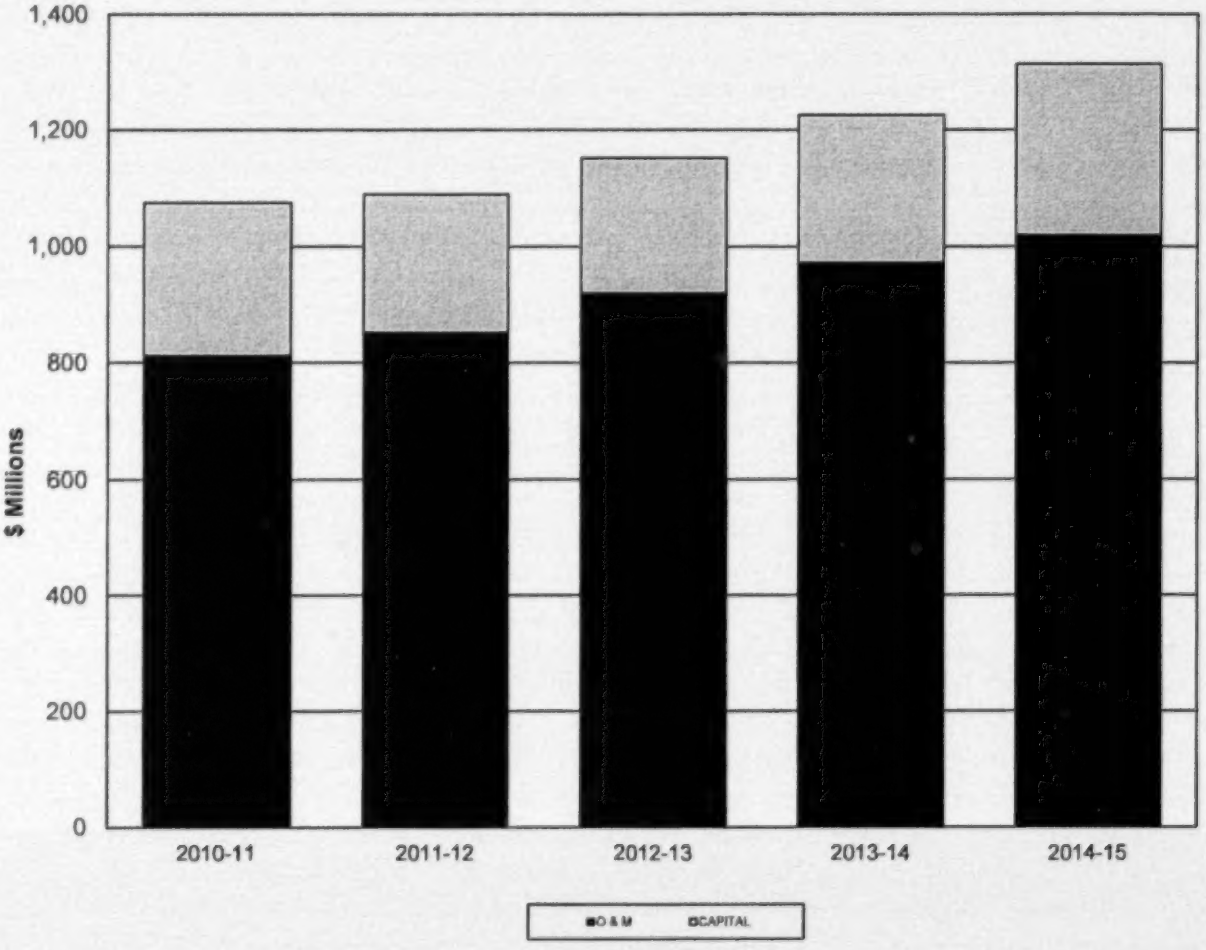
	OPERATION & MAINTENANCE	CAPITAL	TOTAL
2014-15	**1,019,990**	**293,410**	**1,313,400**
2013-14	972,350	252,772	1,225,122
2012-13	920,144	231,619	1,151,763
2011-12	851,863	237,717	1,089,580
2010-11	811,886	263,516	1,075,402
2009-10	762,613	240,618	1,003,231
2008-09	696,978	202,777	899,755
2007-08	649,406	212,328	861,734
2006-07	601,301	191,702	793,003
2005-06	577,663	206,420	784,083

Note: These figures reflect the voted expenditures as per the estimates for the relevant year and have not been restated for purposes of comparison. Figures do not include Loan Capital and Loan Amortization.

GOVERNMENT OF YUKON

O & M and CAPITAL EXPENDITURES

2010-11 TO 2014-15



NOTE: These figures reflect the voted expenditures as per the Main Estimates for the relevant year and have not been restated for purposes of comparison.